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10 JUL 1973

MEMORANDUM FOR: Deputy Director for Management and Services

SUBJECT: Proposed Conversion of [REDACTED] Base From Class A to Class B Financial Accounting and Reporting Procedures 25X1A6a

REFERENCE: Memorandum For DD/M&S dtd 31 May 1973, Subj: Cost Benefit Study Relative to the Conversion of Selected Field Stations from Class B to Class A Accounting and Reporting Procedures

25X1A6a 1. Action Requested: This memorandum recommends your consideration of continuing [REDACTED] Base as a Class A accounting and reporting installation on the basis of cost benefit and effectiveness factors.

2. Basic Data:

a. European Division has decided that [REDACTED] Base will be converted from Class A to Class B Accounting and Reporting Procedures effective in mid-1974. This conversion will be in implementation of a plan to reduce the Base management and services staff from two M&S officer positions to one M&S officer at the GS-12 level by not replacing the finance/certifying officer. The plan is that the Chief of Base will be custodian of funds as required by Class B procedures, and the remaining M&S officer or his replacement will maintain Class B accounting records and submit monthly Class B financial reports to the Certifying Officer at [REDACTED] Headquarters in [REDACTED]. 25X1A6a

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b. We believe that the cost benefit and effectiveness factors for operations under Class A versus Class B procedures as discussed in the referent memorandum are generally relevant to the situation in [REDACTED]. 25X1A6a

(1) The transfer of accountability to [REDACTED] with the attendant need for (a) administering, 25X1A6a

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auditing, and recording of accounts, obligations, and expenditures and (b) initiation of correspondence and/or travel relating to financial matters would increase the administrative burden at [REDACTED] by an estimated 1/4 man year. 25X1A6a

25X1A6a (2) There would be no increase in costs in [REDACTED] if the single GS-12 position is filled by a Finance Certifying Officer of the same grade. This officer would provide the Base with complete finance/support services as opposed to the heavy dependency on external support for finance matters inherent with Class B procedures. In this regard, it should be noted that all employees but one at [REDACTED] are under [REDACTED] and thus require comprehensive financial support. This includes computation and payment of all allowances, all travel vouchers, etc. 25X1A6a

25X1C4a

(3) The combined finance/support officer can be designated to expend funds for routine and recurring administrative purposes without prior authorization of individual vouchers. The Chief of Base approves all such payments through his approval of the Base accounting at the end of the month.

(4) The Chief of Base would have a trained and experienced finance officer at his disposal for program estimates and forecasts, and continuing analysis of program costs necessary to effective financial management.

25X1A6a 3. Recommendation: In view of the foregoing, we recommend that [REDACTED] Base should continue to operate under